IAC Ch 36, p.1

281—36.11(280) Examinations by auditors. Auditors shall have the right while making the examination to examine all organization papers, books, records, tickets, and documents of any of the officers and employees of the organizations, and shall have the right in the presence of the custodian or deputy, to have access to the cash drawers and cash in the official custody of the officer and to the records of any depository which has funds of the organization in its custody.